

UNITED STATES TAX COURT  
WASHINGTON, DC 20217

MARK T. OBERMEYER, )  
)  
Petitioner, )  
)  
v. ) Docket No. 2626-15  
)  
COMMISSIONER OF INTERNAL REVENUE, )  
)  
Respondent. )

**ORDER OF DISMISSAL AND DECISION**

This case for the redetermination of a deficiency is before the Court on respondent's Motion to Dismiss for Failure to State a Claim upon Which Relief Can Be Granted, filed March 20, 2015. By Order dated March 20, 2015, the Court (1) directed petitioner to file an objection, if any, to respondent's motion to dismiss, and (2) permitted petitioner the opportunity to file a proper amended petition. To date, no response has been received from petitioner. We consider respondent's motion against the allegations and statements contained in the petition, filed January 27, 2015. In so doing, and for the following reasons, we find the motion to be well made.

In a notice of deficiency dated October 27, 2014 (notice), respondent determined a deficiency in, and imposed an addition to tax for substantial understatement of tax with respect to petitioner's 2012 Federal income tax. According to the notice, petitioner: (1) received unreported retirement income; (2) is liable for a 10-percent tax on early distribution of retirement income; and (3) is not entitled to a student loan interest deduction. These points are not disputed by petitioner in the petition or in anything else he has submitted. Instead, in his petition petitioner asserts that he disagrees with the IRS determination because of: (1) in light of the Economic Stabilization Act of 2008, he needs a bailout himself; (2) alleged discrimination against conservatives and others who regularly pay their taxes; and (3) alleged IRS misconduct (a) in paying bonuses to IRS employees who failed to pay their taxes, (b) in not properly administering tax credit programs used by others, and (c) wasting money in making certain Obama Care payments.

**SERVED Jun 26 2015**

The petition advances no legally sufficient reason(s) why the adjustments giving rise to the deficiency are erroneous and includes no reference whatsoever relating to respondent's imposition of the section 6662(a) penalty.<sup>1</sup> See secs. 61(a)(11), 72(t), 6662(a); see also Swain v. Commissioner, 118 T.C. 358, 364-365 (2002).

Rule 34(b)(4) requires that a petition filed in this Court contain clear and concise assignments of each and every error that the taxpayer alleges to have been committed by the Commissioner in the determination of the deficiency and other items in dispute. Rule 34(b)(4) further provides that any issue not raised in the assignments of error shall be deemed to be conceded. Rule 34(b)(5) further requires that the petition contain clear and concise lettered statements of the facts on which the taxpayer bases the assignments of error. See Jarvis v. Commissioner, 78 T.C. 646, 658 (1982).

The petition fails to satisfy these pleading requirements. Because the allegations and statements contained in the petition fail to give rise to any judicable issue, and because petitioner has failed to take the opportunity to cure the defective petition, respondent's motion will be granted. See Scherping v. Commissioner, 747 F.2d 478 (8th Cir. 1984); Rules 34(a)(1), 123(b); see also Carter v. Commissioner, 784 F.2d 1006, 1009 (9th Cir. 1986).

Premises considered, it is

ORDERED that respondent's motion is granted, and this case is dismissed on the ground that the petition fails to state a claim upon which relief can be granted. It is further

ORDERED and DECIDED: that for 2012, there is an \$8,098 deficiency in petitioner's Federal income tax; and that petitioner is liable for a \$1,620 section 6662(a) addition to tax.

**(Signed) Lewis R. Carluzzo**  
**Special Trial Judge**

ENTERED: **JUN 26 2015**

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<sup>1</sup>Section references are to the Internal Revenue Code of 1986, as amended. Rule references are to the Tax Court Rules of Practice and Procedure.